



# Understanding the Budget

## WHAT IS THE CITY'S BUDGET?

The City's budget serves as the documentation of the financial, policy, and service decisions that have been authorized for the fiscal year. This document, the **Proposed FY 2017 Budget**, documents the decisions proposed by the City Manager for the coming fiscal year. The **Approved FY 2017 Budget** will document the decisions approved by City Council for FY 2017. This document contains some of the best sources of information on City governmental programs, as well as key financial information for policy makers and managers.

- **Financial Decisions.** The budget provides an estimate of the costs that will be incurred if programs are carried out as planned and the public and private revenues available to finance these activities (through sources such as state and local taxes and grants). The appropriation ordinance adopted by City Council legally authorizes the expenditure of public monies and becomes the approved financial plan for the upcoming fiscal year.
- **Policy Decisions.** The budget reflects decisions made by the City Manager, department directors, who are agency heads, to prioritize and allocate resources toward providing services that help us achieve common goals efficiently and effectively. As a management tool, the budget also establishes accountability for the effective and efficient operation of programs and activities and to locate responsibility for the delivery of City services.
- **Service Decisions.** The budget describes the services (or Lines of Business) carried out by each departmental program within the City. Each section of this book—organized by Program— provides a map detailing what each department does with their personnel and other resources, for whom these activities are undertaken, and how the City benefits from this investment. Performance data are associated with each activity and help to quantify levels of service, program effectiveness, and quality.

The budget process is one part of the performance management system that includes planning, budgeting, delivering services, continuous improvement and reporting results. Results Alexandria facilitates **accountability, transparency, and informed decision making** in order to focus resources and programs on achieving results the community values.



◆ **Accountability:** All City employees – from line staff to program managers to senior leadership to City Council – operate under a set of common Long Term Outcomes, understand how their work contributes (but does not control) achieving those outcomes, and take ownership over results.

◆ **Transparency:** Regular tracking and examination of performance data provide an opportunity for leaders to better understand and showcase successes as well as challenges. It also focuses attention on data and information that has been historically underutilized or misunderstood.

◆ **Informed decision-making:** City leaders make resource and policy decisions based in part on analysis of how proposed changes affect performance and important common outcomes.

The approach builds upon previous City performance management and strategic planning efforts, which have been ongoing since the 1960s. It is associated with 6 key stages, each of which has major deliverables.



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## WHAT DOES THE PROCESS LOOK LIKE?

**Results Alexandria** is the name for a cyclical quality improvement process composed of the following stages:

### 1) Listen & Envision *where we want to go*

Before we achieve success, we must define success. This stage focuses on bringing together citizens, community and business leaders, City Council, and City Government to establish a common vision and set of outcomes. These outcomes are catalogued in the **City Strategic Plan** and the **City Manager's FY 2017 Identified Budget Priorities**.

- ◆ The **City Strategic Plan (CSP)** identifies the major goals of the community. The CSP is developed through community engagement and a survey of residents, workers, and businesses. See <http://alexandriava.gov/StrategicPlanning> for the FY 2010-FY 2015 CSP. The CSP update process is underway.
- ◆ The **City Manager's FY 2017 Identified Budget Priorities** identifies the specific outcomes and initiatives that should be the focus of departments and agencies' budget submissions. These priorities were shaped by input from subject matter experts (City staff), the City Council's Budget Guidance and feedback from the FY 2017 Budget **Civic Engagement** activities.

The City engages in **Civic Engagement** activities to collect feedback from residents on where the City should focus its effort and resources in the coming fiscal year to best achieve the City's long term outcomes. These activities gave residents the opportunity to weigh-in on which long term outcomes they felt were most important and which programs and services were most important in achieving these long term outcomes.

### 2) Strategize *how we will use resources to achieve results*

Now that we have defined success, how do we achieve it? This stage focuses on allocating resources and developing strategies to achieve results established by the community and delineated by the City Manager. These decisions about resource allocation and best strategies are developed through two important processes: the **Budget Process** and the **Department Work Plan Process**.

- ◆ The annual **Budget Process** challenges City leaders to prioritize the finite amount of resources available for City programs and services. The process is explained in greater detail later in this section later in this document in the section entitled *Understanding the Budget*.
- ◆ The **Department Work Plan (DWP) Process** establishes the type and level of services that departments can offer to achieve key outcomes and outlines additional strategies to achieve key performance targets using resources allocated through the budget process.

### 3) Deliver & Adjust *programs to achieve results*

A plan means little if it does not lead to action. This stage focuses on delivering planned and resourced programs and services, with regular tracking and examination to make sure we are on track to achieve our goals. Programs are formally monitored and evaluated by departments' workplans and **AlexStat** analysis.

- ◆ The **AlexStat** system offers a standardized, analytic approach to improving performance within the City by: focusing attention on issues critical to the success of the City Strategic Plan and Department Work Plans; providing rigorous analysis of performance data; creating a forum to understand and discuss the effectiveness of City programs; and prompting, monitoring, and tracking action on recommendations.

### 4) Achieve *results the community values*

After working toward common goals, we pause to reflect on what we have accomplished. This stage focuses on celebrating success, sharing challenges, and re-evaluating goals and targets through an accountable, transparent, and informed process. In lieu of being a terminus, this stage simply asks, "What do we envision *next* for our City?"



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## WHAT ARE THE CITY'S LONG TERM OUTCOMES?

In the City Manager's Proposed FY 2017 Budget, the City of Alexandria Government will invest approximately \$671.6 million into more than 150 programs, each designed to achieve the **Long Term Outcomes** in the City's four Focus Areas (shown below). How do we know that our investments help produce these important results? Through the City's performance management system, **Results Alexandria**. Each Focus Area is led by a Deputy City Manager and composed of City departments and external partner agencies that share the same Long Term Outcomes.

### *City of Alexandria Long Term Outcomes, by Focus Area*

#### ACCOUNTABLE, EFFECTIVE, & WELL-MANAGED GOVERNMENT



- Achieve results that the community values
- Ensure City government is accountable to the community
- Ensure the fiscal strength of the City Government

#### HEALTHY & THRIVING RESIDENTS



- Improve City residents' overall health
- Reduce City residents' incidence of preventable diseases
- Reduce food insecurity and homelessness among City residents
- Increase self-sufficiency and meaningful quality of life for the City's most vulnerable adults
- Eliminate abuse and neglect in the community
- Improve the quality of residents' leisure time
- Ensure the educational and developmental attainment of all residents
- Ensure all children and youth thrive and succeed

#### LIVABLE, GREEN, & PROSPERING CITY



- Promote neighborhoods that are amenity-rich
- Promote neighborhoods that are inclusive and diverse
- Promote an attractive urban environment that reflects our history and provides well-functioning infrastructure
- Improve the City's air quality
- Improve the health of City waterways
- Sustain the natural quality of land within the City
- Increase the value of the City's real estate tax base
- Increase the economic benefits of tourism to the City
- Ensure Alexandria supports, retains, and attracts businesses
- Increase transportation system mobility, connectivity, and accessibility that supports the City's economy

#### SAFE, SECURE, & JUST COMMUNITY



- Reduce harm to people and property from fire
- Reduce crime
- Increase survivability from medical emergencies and traumatic injuries
- Reduce harm to people or property from disasters
- Ensure all community members are treated justly and protected under the law



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## HOW IS THE BUDGET ORGANIZED?

The City's financial operations are budgeted and accounted for in a number of **funds**, or fiscal entities that function independently and contain self-balancing sets of accounts that include revenues and expenditures, assets and liabilities. The City has established the several separate funds — including the General Fund, Special Revenue Fund, Capital Projects Fund, Internal Services Fund, and the Sanitary Sewers Enterprise Fund— which are described in detail in the **Fund Balance** section of this document.

Most tax and other revenues — with the notable exception of state and federal grants — are budgeted and accounted for in the **General Fund**. Likewise, all expenditures funded by General Fund revenues are budgeted as direct General Fund expenditures. This direct treatment of expenditures is a concession to a more informative budget presentation. Transfers between funds are budgeted twice—once in the originating fund and once in the receiving fund. In order to show the complete appropriation for each fund without overstating actual spending, total revenues and expenditures are displayed with and without inter-fund transfers included.

In contrast to the accounting practices of private enterprises, where the primary focus is the calculation of profits and losses, governmental accounting is directed toward expenditure control and budgetary compliance. The City's accounting function is accomplished by incorporating budgetary accounts into fund ledgers and recording appropriations -- expenditure authorizations adopted by City Council. All appropriations are legally controlled at the department level for the General Fund and Special Revenue Funds. Budgets are prepared for the Capital Projects Funds on a project basis and cover the life of the project. The Internal Services Fund is controlled at the total Net Assets level.

Appropriations are administratively controlled by the classification of expenditure — personnel, non-personnel, capital outlays, interfund transfers and debt service — reflected in the budget document. The City Manager may, at any time, transfer any **unencumbered** appropriation (monies that have not been allocated to a specific service of function) within the budget of an office, department, or agency. Transfers of appropriations between expenditure classifications within the same department or agency budget must be approved by the City Manager (or designee).

The City's budget is prepared in accordance with "Generally Accepted Accounting Principles" (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA). These principles are also used to prepare the City's audited Comprehensive Annual Financial Report (CAFR). The City's budget applies two different accounting methods depending on the nature of the fund.

- **The modified accrual basis of accounting** is used to prepare the budgets of the General, Special Revenue, and Capital Projects Funds. Under this method of accounting, revenues are recognized in the period that they become measurable and available. With respect to real and personal property tax revenue and other local taxes, the term "available" is limited to collection within 45 days of the fiscal year-end. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred.
- **The accrual basis of accounting** is used to prepare the budget and financial statements of the Proprietary Funds. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

Once approved, the budget can be amended either by the re-appropriation ordinance (generally in November) or by supplemental appropriation ordinances (generally 2-3 times during the fiscal year). A re-appropriation ordinance allows encumbered monies (monies allocated to a specific service of function) from the previous fiscal year to be recognized in the current fiscal year. These encumbered monies are identified specifically within the previous fiscal year's Comprehensive Annual Financial Report (CAFR). A supplemental appropriation ordinance amends the budget for grant programs to reflect actual revenue received and to make corresponding balancing adjustments to grant program expenditures. A supplemental appropriation also amends the budget for duly-docketed City Council items during the fiscal year that increase or reduce the current fiscal year appropriation. A supplemental appropriation ordinance may, therefore, either increase or reduce the City's total budget from the original approved budget appropriation.

For more information on financial policies for the City of Alexandria, see the **Legislative References** section of this document.



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## WHAT IS THE CITY'S BUDGET DEVELOPMENT PROCESS?

The FY 2017 budget development process began in October 2015 with the **FY 2017 Civic Engagement Community Meetings** where Alexandria citizens had the opportunity to provide input how they would prioritize the City's Long Term Outcomes and where the City should focus its efforts and resources to achieve outcomes. On November 21, 2015, the Office of Management and Budget presented the findings from this process at the **City Council Retreat** along with the **5-Year Financial Planning Model** for FY 2017-2021 which provides a preliminary report of revenues, expenditures, and capital needs forecast for the next 5 years.

On November 24, 2015, the City Council passed a resolution establishing its **Budget Guidance** (<https://www.alexandriava.gov/Budget>) for the General Fund budget. This guidance called for the City's budget to be built based on the Results Alexandria framework and allowed for the increased operating or capital project expense as necessary to meet the long term outcomes of the City. It directed the City Manager to identify cost saving measures and efficiencies, and adjusting service levels in order to propose a balanced budget. The Council's Budget Guidance also provided the City Manager the flexibility to consider adjustments to existing real estate and personal property tax rates, in order to propose a balanced budget. The City's debt-related financial policies (see the *Legislative References* section of this book) and compensation philosophy (see the *Appendices* section of this book) provided additional guidance informing the budget development process.

Based on the City's Strategic Plan, the City Council's Guidance, input from subject matter experts and input from Civic Engagement Activities, the City Manager developed the **City Manager's Identified Budget Priorities**, which outlines priority investment areas in the City Government for City Departments. City Departments then responded to these priorities by developing formal budget proposals outlining how each program would advance the goals of the City using a specified level of resources (i.e., dollars and staff). Focus Area Teams, led by the Deputy City Managers and composed of department heads, evaluated the proposals and made recommendations to the City Manager on funding and service levels for the proposed budget.

The **City Manager's Proposed Budget** for FY 2017 outlined the funding levels by department and program that resulted from the deliberation process described above. The City Manager presented the FY 2017 Proposed Budget on February 23, 2016. During March and April, City Council will hold several **Budget Work Sessions** and one **Budget Public Hearing** in order to deliberate funding levels for the approved budget. These deliberations will culminate in a preliminary and then final **Add/Delete Work Sessions** in which City Council adds and subtracts funding for services from the proposed budget, while keeping it balanced. City Council is scheduled to adopt the **FY 2017 Approved Budget** on May 5, 2016. The following page outlines the budget development process as it relates to various stakeholders in the City.

For more information about the capital budget development process, see the *CIP Information* section of this book.



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## City of Alexandria FY 2017 Budget Development Process

| MONTH    | RESIDENTS   | MAYOR & CITY COUNCIL  | CITY ADMINISTRATION   |
|----------|---|---|---|
| October  | <b>Civic Engagement</b><br>Residents invited to participate in a series of meetings, where they discussed the City's Long Term Outcome and where the City should invest resources and focus to achieve outcomes |   |   |
| November | <b>BFAAC Report—Key Policy Issues</b><br>Resident advisory committee provides City Council with feedback on key policy issues facing the City in coming fiscal year   | <b>Budget Guidance</b><br>City Council gives staff guidance on overall expenditure and revenue limits. This guidance drives the decisions of the City Manager.  | <b>Five Year Financial Plan</b><br>City staff presents the Five Year Financial Plan to City Council. The plan is a policy document that provides long-term strategic financial planning and demonstrates the affect of current and/or new policies and services on the City's financial standing.<br><br><b>City Manager Identified Budget Priorities</b><br>The City Manager defines priority investment areas in the City Government based on the City's Strategic Plan, the City Council's Guidance, input from subject matter experts and input from Civic Engagement Activities. |
| December |   |   | <b>Proposed Budget Development</b><br>Departments prepare budget proposals; Focus Area Teams review proposals and make recommendations based on program priority and service level; the City Manager develops a balanced Proposed Budget within the City Council budget guidance.   |
| January  |   |   |   |
| February |   |   | <b>Proposed Budget Presentation</b><br>The City Manager presents the Proposed Budget to City Council.   |
| March    | <b>Budget Public Hearing</b><br>Members of the public comment on the Proposed Budget and offer suggestions to City Council for the Approved Budget through the public hearing or City website.                  | <b>Budget Work Sessions</b><br>City staff meets with City Council to provide background information on the Proposed Budget. City Council requests additional information on specific budget issues from staff through Budget Memos. | <b>Budget Memos</b><br>OMB and other City staff respond to inquiries from City Council through Budget Memos.  |
| April    | <b>BFAAC Report—Proposed Budget</b><br>Resident advisory committee holds weekly meetings to review the Proposed Budget and provide City Council with feedback.  |   |   |
| May      |   | <b>Final Budget Adoption</b><br>City Council makes final decisions and adopts the official City of Alexandria Budget for the upcoming fiscal year.  |   |
| June     |   |   | <b>Approved Budget</b><br>OMB publishes the Approved Budget document and begins to develop Budget Guidelines for the next fiscal year.  |



# Understanding the Budget



## HOW IS THE BUDGET DOCUMENT ORGANIZED?

The beginning sections (1-3) of the budget document were developed to acquaint readers with the City's overall budgeting process, with particular attention to reviewing major changes proposed for the 2017 Fiscal Year.

The next portion of this document (Sections 4-9) focuses on multi-year revenue and expenditure forecast scenarios, revenue and expenditure summaries, various charts and schedules that provide overall information on the City's finances, personnel summaries, and fund balance information.

Finally, readers may look to Sections 10-13 to review budget information for the City's four Focus Areas. Each Focus Area section contains an alphabetized summary of its departments and their associated programs. Section 14 provides a brief overview of the FY 2017-2026 Proposed CIP. Sections 16-18 provide information on legislative references, glossary of terms, and appendices for the budget.

The individual department sections are explained by part on the following pages.

|   |  |
|---|--|
| <p>City Attorney<br/>City Clerk and Clerk of Council<br/>City Council<br/>City Manager<br/>Communications/Public Information<br/>Finance<br/>General Services<br/>Human Resources<br/>Information Technology Services<br/>Internal Audit<br/>Performance and Accountability<br/>Non-Departmental<br/>Management and Budget<br/>Registrar of Voters</p> <p><b>ACCOUNTABLE, EFFECTIVE<br/>&amp; WELL-MANAGED GOVERNMENT</b></p> | <p>Community and Human Services<br/>Health<br/>Other Health Activities<br/>Library<br/>Recreation and Cultural Activities (RPCA)<br/>Alexandria City Public Schools (ACPS)</p> <p><b>HEALTHY &amp; THRIVING RESIDENTS</b></p>  |
| <p><b>LIVABLE, GREEN &amp; PROSPERING CITY</b></p> <p>Code Administration<br/>Economic Development<br/>Housing<br/>Historic Alexandria<br/>Planning &amp; Zoning<br/>Project Implementation<br/>Parks (RPCA)<br/>Transportation/Environmental Services<br/>Transit Subsidies</p>  | <p><b>SAFE, SECURE &amp; JUST COMMUNITY</b></p> <p>18th Circuit Court<br/>18th General District Court<br/>Clerk of Circuit Court<br/>Commonwealth's Attorney<br/>Court Services Unit<br/>Emergency Communications<br/>Fire<br/>Human Rights<br/>Juvenile and Domestic Relations District Court<br/>Other Public Safety and Justice Programs<br/>Police<br/>Sheriff</p> |

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## CITY OF ALEXANDRIA, VIRGINIA

## Sheriff's Office



The Alexandria Sheriff's Office is responsible for the operation of the Detention Center, courthouse and courtroom security, service of all court legal documents, execution of court orders, transportation of prisoners, execution of arrest warrants, and general public safety and law enforcement.

### Department Contact Info

703.746.4114

[www.alexandriava.gov/sheriff](http://www.alexandriava.gov/sheriff)

### Department Head

Dana Lawhorne

Sheriff

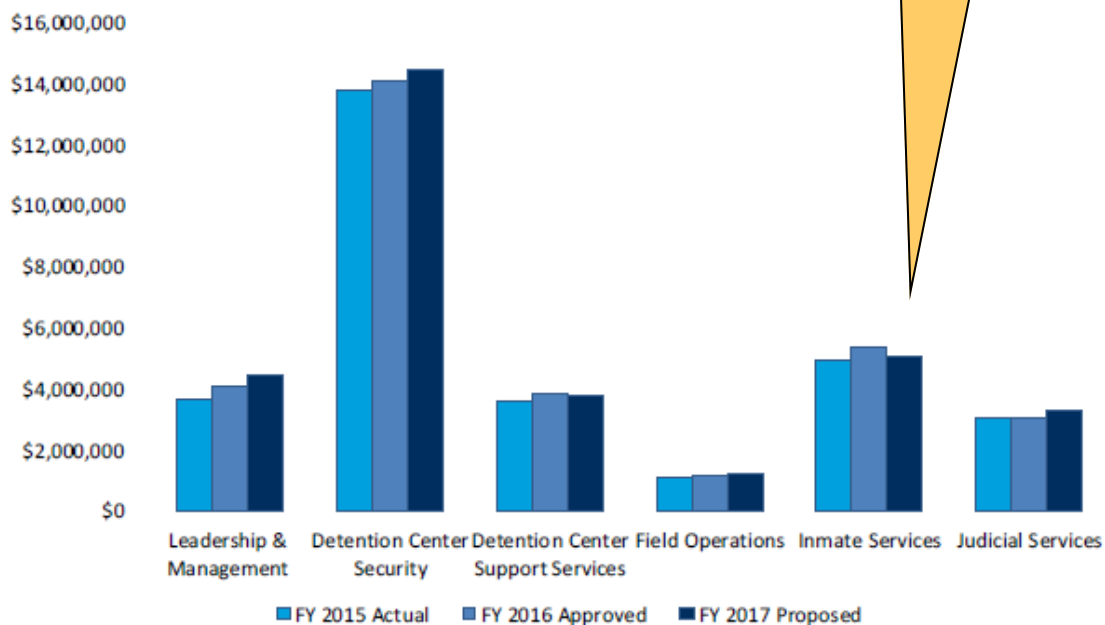
703.746.4114

[dana.lawhorne@alexandriava.gov](mailto:dana.lawhorne@alexandriava.gov)

The first page of each Department section provides an introduction to the Department, the primary services it provides and its leadership.

The first page also includes a summary, by Program, of the Proposed FY 2017 budget and prior two fiscal years.

### ALL FUNDS SUMMARY BY PROGRAM





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## CITY OF ALEXANDRIA, VIRGINIA

## Sheriff's Office



The second page of the Department section includes an expenditure summary by classification and fund.

### EXPENDITURE & REVENUE SUMMARY

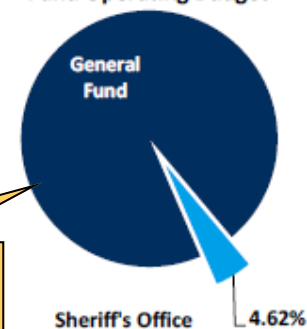
|                                 | FY 2015<br>Actual   | FY 2016<br>Proposed | FY 2017<br>Proposed | \$ Change<br>2016 - 2017 | % Change<br>2016 - 2017 |
|---------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------------------|
| <b>Expenditure By Character</b> |                     |                     |                     |                          |                         |
| Personnel                       | \$25,896,981        | \$25,896,594        | \$26,690,166        | \$793,572                | 3.1%                    |
| Non-Personnel                   | \$5,837,921         | \$5,282,034         | \$5,071,930         | (\$210,104)              | -4.0%                   |
| Capital Goods Outlay            | \$5,100             | \$317,500           | \$397,367           | \$79,867                 | 25.2%                   |
| Depreciation                    | \$108,762           | \$0                 | \$0                 | \$0                      | N/A                     |
| <b>Total Expenditures</b>       | <b>\$29,973,765</b> | <b>\$31,496,128</b> | <b>\$32,159,463</b> | <b>\$663,335</b>         | <b>2.1%</b>             |
| <b>Expenditures by Fund</b>     |                     |                     |                     |                          |                         |
| General Fund                    | \$29,128,748        | \$30,452,584        | \$31,014,177        | \$561,593                | 1.8%                    |
| Fiscal Year Grants              | \$530,711           | \$560,224           | \$570,565           | \$10,341                 | 1.8%                    |
| Other Special Revenue           | \$170,906           | \$175,820           | \$187,354           | \$11,534                 | 6.6%                    |
| Internal Service                | \$143,400           | \$307,500           | \$387,367           | \$79,867                 | 26.0%                   |
| <b>Total Expenditures</b>       | <b>\$29,973,765</b> | <b>\$31,496,128</b> | <b>\$32,159,463</b> | <b>\$663,335</b>         | <b>2.1%</b>             |
| <b>Total Department FTEs</b>    | <b>210.00</b>       | <b>210.00</b>       | <b>210.00</b>       | <b>0.00</b>              | <b>0.0%</b>             |

Also included are highlighted budget changes for FY 2017.

### FISCAL YEAR HIGHLIGHTS

The FY 2017 Proposed Budget for the Sheriff's Office increases by \$663,335 or 2.1% over FY 2016 levels, with \$561,593 attributable to the General Fund. The increase in total expenditures is primarily due to the normal salary and benefit growth of personnel expenditures. A lower contract cost for inmate medical services is the main driver contributing to the \$210,104 decrease in non-personnel expenditures. Capital goods outlay increases by \$79,867 as result of the scheduled replacement of four department vehicles per the City fleet replacement plan. Overall, service levels remain unchanged from FY 2016.

#### Department Share of General Fund Operating Budget



This pie chart demonstrates the Department's share of the overall General Fund budget.

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## CITY OF ALEXANDRIA, VIRGINIA

## Sheriff's Office

A complete listing of adjustments which impact levels of City services within the Department are included in this section.

### PROGRAM LEVEL SUMMARY DATA

#### Expenditure Summary

| Expenditures By Program           | FY 2015<br>Actual   | FY 2016<br>Approved | FY 2017<br>Proposed | \$ Change<br>2016 - 2017 | % Change<br>2016 - 2017 |
|-----------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------------------|
| Leadership & Management           | \$3,657,246         | \$4,070,304         | \$4,415,153         | \$344,849                | 8.5%                    |
| Detention Center Security         | \$13,767,122        | \$14,078,757        | \$14,414,241        | \$335,484                | 2.4%                    |
| Detention Center Support Services | \$3,578,214         | \$3,792,667         | \$3,730,288         | (\$62,379)               | -1.6%                   |
| Field Operations                  | \$1,074,077         | \$1,154,006         | \$1,200,627         | \$46,621                 | 4.0%                    |
| Inmate Services                   | \$4,871,272         | \$5,353,267         | \$5,090,078         | (\$263,189)              | -4.9%                   |
| Judicial Services                 | \$3,025,834         | \$3,047,126         | \$3,309,076         | \$261,950                | 8.6%                    |
| <b>Total Expenditures</b>         | <b>\$29,973,765</b> | <b>\$31,496,128</b> | <b>\$32,159,463</b> | <b>\$663,335</b>         | <b>2.1%</b>             |

#### Staffing Summary

| Authorized Positions (FTEs) by Program | FY 2015<br>Actual | FY 2016<br>Approved | FY 2017<br>Proposed | FTE Change<br>2016 - 2017 | % Change<br>2016 - 2017 |
|--|-------------------|---------------------|---------------------|---------------------------|-------------------------|
| Leadership & Management                | 26.00             | 24.00               | 25.00               | 1.00                      | 4.2%                    |
| Detention Center Security              | 111.00            | 113.00              | 113.00              | 0.00                      | 0.0%                    |
| Detention Center Support Services      | 18.00             | 18.00               | 17.00               | (1.00)                    | -5.6%                   |
| Field Operations                       | 9.60              | 9.00                | 9.00                | 0.00                      | 0.0%                    |
| Inmate Services                        | 22.00             | 23.00               | 24.00               | 1.00                      | 4.3%                    |
| Judicial Services                      | 23.40             | 23.00               | 22.00               | (1.00)                    | -4.3%                   |
| <b>Total FTEs</b>                      | <b>210.00</b>     | <b>210.00</b>       | <b>210.00</b>       | <b>0.00</b>               | <b>0.0%</b>             |
| Sworn Personnel                        | 169.00            | 169.00              | 169.00              | 0.00                      | 0.0%                    |
| Non-Sworn Personnel                    | 41.00             | 41.00               | 41.00               | 0.00                      | 0.0%                    |
| <b>Total</b>                           | <b>210.00</b>     | <b>210.00</b>       | <b>210.00</b>       | <b>0.00</b>               | <b>0.0%</b>             |

On this page, Program level expenditure data are summarized for FY 2017 and the prior two fiscal years. This is followed with a staffing summary by Program.

For some departments, a table is provided to show the amount of General Fund revenues that the department collects. These revenues lessen the net City taxes needed to fund its expenditures.

#### Net City Tax Contribution to Department

| Department Related General Fund Revenues        | FY 2015<br>Actual   | FY 2016<br>Approved | FY 2017<br>Proposed | \$ Change<br>2016 - 2017 | % Change<br>2016 - 2017 |
|---|---------------------|---------------------|---------------------|--------------------------|-------------------------|
| General Fund Expenditures                       | \$29,128,748        | \$30,452,584        | \$31,014,177        | \$561,593                | 1.8%                    |
| <b>Department Related General Fund Revenues</b> |                     |                     |                     |                          |                         |
| 1) Federal Revenue <sup>1</sup>                 | \$6,849,934         | \$6,176,437         | \$6,176,437         | \$0                      | 0.0%                    |
| 2) State Revenue <sup>2</sup>                   | \$5,172,985         | \$5,608,022         | \$5,421,321         | (\$186,701)              | -3.3%                   |
| 3) Charges for Services <sup>3</sup>            | \$21,568            | \$183,000           | \$128,101           | (\$54,899)               | -30.0%                  |
| <b>Total</b>                                    | <b>\$11,844,487</b> | <b>\$11,967,459</b> | <b>\$11,725,859</b> | <b>(\$241,600)</b>       | <b>-2.0%</b>            |
| <b>Net City Tax Contribution</b>                | <b>\$17,284,261</b> | <b>\$18,485,125</b> | <b>\$19,288,318</b> | <b>\$803,193</b>         | <b>4.3%</b>             |

<sup>1</sup> Includes Federal prisoner per diem and State Criminal Alien Assistance Program

<sup>2</sup> Includes State Compensation Board reimbursements and State prisoner per diem

<sup>3</sup> Includes Sheriff's fees, weekenders fees, work release fees, medical co-pays and local jurisdiction prisoner per diem

# Understanding the Budget



## CITY OF ALEXANDRIA, VIRGINIA

## Sheriff's Office

### INMATE SERVICES

**Outcomes Supported:** Ensure all community members are treated justly and protected under the law

Reduce crime

Lines of Business

Inmate Classification and Housing

Inmates avoid physical altercations with staff and/or inmates

Inmate Health

Inmate health is maintained per Federal, State, and Local standards

Inmate Programs

Inmates participate in reentry programs (Sober Living, Educational, Life Skills)

Goals

Each department program is also summarized. First, the City's Long-term Outcome(s) that this Program supports are identified. Next are the Lines of Business for the program and their goals which help achieve the Outcome(s).

|  | FY 2015<br>Actual         | FY 2016<br>Approved         | FY 2017<br>Proposed |
|--|---------------------------|-----------------------------|---------------------|
| <b>Expenditure By Character</b>  |                           |                             |                     |
| Personnel  | \$2,320,032               | \$2,530,751                 | \$2,455,961         |
| Non-Personnel  | \$2,551,241               | \$2,822,516                 | \$2,634,117         |
| Capital Goods Outlay   | \$0                       | \$0                         | \$0                 |
| <b>Total Expenditures</b>  | <b>\$4,871,272</b>        | <b>\$5,353,267</b>          | <b>\$5,090,078</b>  |
| <b>% of All Funds Departmental Budget</b>                                | <b>16.3%</b>              | <b>17.0%</b>                | <b>15.8%</b>        |
| <b>Total Department FTEs</b>   | <b>22.00</b>              | <b>23.00</b>                | <b>24.00</b>        |
| <b>Performance Measures</b>  | <b>FY 2015<br/>Actual</b> | <b>FY 2016<br/>Estimate</b> | <b>Target</b>       |
| Average daily inmate population  | 377                       | 390                         | N/A                 |
| Percent of inmates meeting Federal, State, and Local standards of health | 100.0%                    | 100.0%                      | 100.0%              |
| Percent of inmates who participate in re-entry programs                  | 22.0%                     | 22.0%                       | 22.0%               |

At the bottom, the costs of maintaining services within a program are summarized in this table, both in terms of FTE and budget impacts.

Next, the financial information for the Program is listed for the past 3 fiscal years. Performance measures are also included which indicate the level of achievement the Program has attained and its desired level of performance (target).

| TOTAL FY 2016 APPROVED ALL FUNDS PROGRAM BUDGET |  | 23.00      | \$5,353,267       |
|---|--|------------|-------------------|
| Current Service Adjustment                      | Description  | FTE Impact | Cost Modification |
| Maintaining current service levels              | Maintain current levels of service delivery with personnel related adjustments (e.g. health coverage, salaries, merit adjustments, career ladders, turnover savings and other fringe benefits), non-personnel resources (e.g. contract administration, fuel costs, rental and lease agreements), and capital goods outlay. Operation costs for this program slightly decrease without any service implications. In addition, one position has been re-allocated to Inmate Services | 1.00       | (\$88,189)        |
| [Continued on next page]                        |  |            |                   |



# Understanding the Budget

## CITY OF ALEXANDRIA, VIRGINIA Sheriff's Office

Finally, changes to the services or funding of a Program are identified by their Line of Business and are summarized in this table, both in terms of FTE, financial and service impacts.

### INMATE SERVICES

### PROGRAMMATIC ADJUSTMENTS

[Continued from previous page]

| Service / Line of Business                      | Description   | FTE Impact | Cost Modification |
|---|---|------------|-------------------|
| Inmate Health                                   | Reduce medical contract funding. This adjustment lowers the amount budgeted for contracted medical services for prisoners in the jail. Historically the amount budgeted has not been fully spent each year. This reduction is not anticipated to affect service levels and would align the budget with historical expenditures. | 0.00       | (\$175,000)       |
| TOTAL FY 2017 PROPOSED ALL FUNDS PROGRAM BUDGET |   | 24.00      | \$5,090,078       |

# Understanding the Budget



## WHAT IS THE FY 2017 BUDGET ADOPTION SCHEDULE?

Members of the public are invited to participate in the following budget-related sessions, listed below.

| DATE                        | EVENT   |
|-----------------------------|---|
| Tuesday, February 23, 2016  | <b>Proposed Budget Presentation (City Council Legislative Meeting)</b><br>City Hall (301 King Street), City Council Chambers (6:00 PM)  |
| Thursday, February 25, 2016 | <b>Public Budget Presentation</b><br>Beatley Library, 5005 Duke Street (7:00 PM)  |
| Tuesday, March 1, 2016      | <b>Worksession #1: Compensation, Revenues and Five Year Financial Plan</b><br>City Hall (301 King Street), Council Workroom (7:00 PM)   |
| Wednesday, March 9, 2016    | <b>Worksession #2: Alexandria City Public Schools</b><br>ACPS Headquarters, (1340 Braddock Rd.) 1st Floor Board Room (7:00 PM)  |
| Monday, March 14, 2016      | <b>Budget Public Hearing</b><br>City Hall (301 King Street), City Council Chambers (4:00 PM)  |
| Tuesday, March 15, 2016     | <b>Worksession #3: Capital Improvement Program</b><br>City Hall (301 King Street), Sister Cities Room #1101 (7:00 PM)   |
| Tuesday, March 15, 2016     | <b>Establish Tax Rate Ordinance/Set Maximum Rate</b><br>City Hall (301 King Street), City Council Chambers (9:00 PM)  |
| Monday, March 28, 2016      | <b>Worksession: CANCELLED</b>   |
| Thursday, March 31, 2016    | <b>Worksession: CANCELLED</b>   |
| Tuesday, April 5, 2016      | <b>Worksession #4: Livable, Green &amp; Prospering City</b><br>City Hall (301 King Street), Sister Cities Room #1101 (7:00 PM)  |
| Tuesday, April 12, 2016     | <b>Worksession #5: Safe, Secure &amp; Just Community</b><br>City Hall (301 King Street), Council Workroom (5:30 PM)   |
| Thursday, April 14, 2016    | <b>Worksession #6: Healthy &amp; Thriving Residents</b><br>City Hall (301 King Street), Sister Cities Room #1101 (7:00 PM)  |
| Saturday, April 16, 2016    | <b>Tax Rate Public Hearing</b><br>City Hall (301 King Street), City Council Chambers (9:30 AM)  |
| Tuesday, April 19, 2016     | <b>Worksession #7: Budget and Fiscal Affairs Advisory Committee &amp; Accountable, Effective &amp; Well-Managed Government</b><br>City Hall (301 King Street), Sister Cities Room #1101 (7:00 PM) |
| Tuesday, April 26, 2016     | <b>Preliminary Add/Delete List Discussion</b><br>City Hall (301 King Street), City Council Chambers (6:00 PM)   |
| Monday, May 2, 2016         | <b>Final Add/Delete List Discussion</b><br>City Hall (301 King Street), Council Chambers (7:00 PM)  |
| Thursday, May 5, 2016       | <b>Budget Adoption</b><br>City Hall (301 King Street), City Council Chambers (7:00 PM)  |

The City of Alexandria's website has the most up-to-date schedule of meetings as well as additional information on City Council meetings, docket items, and budget information at [www.alexandriava.gov/Budget](http://www.alexandriava.gov/Budget).